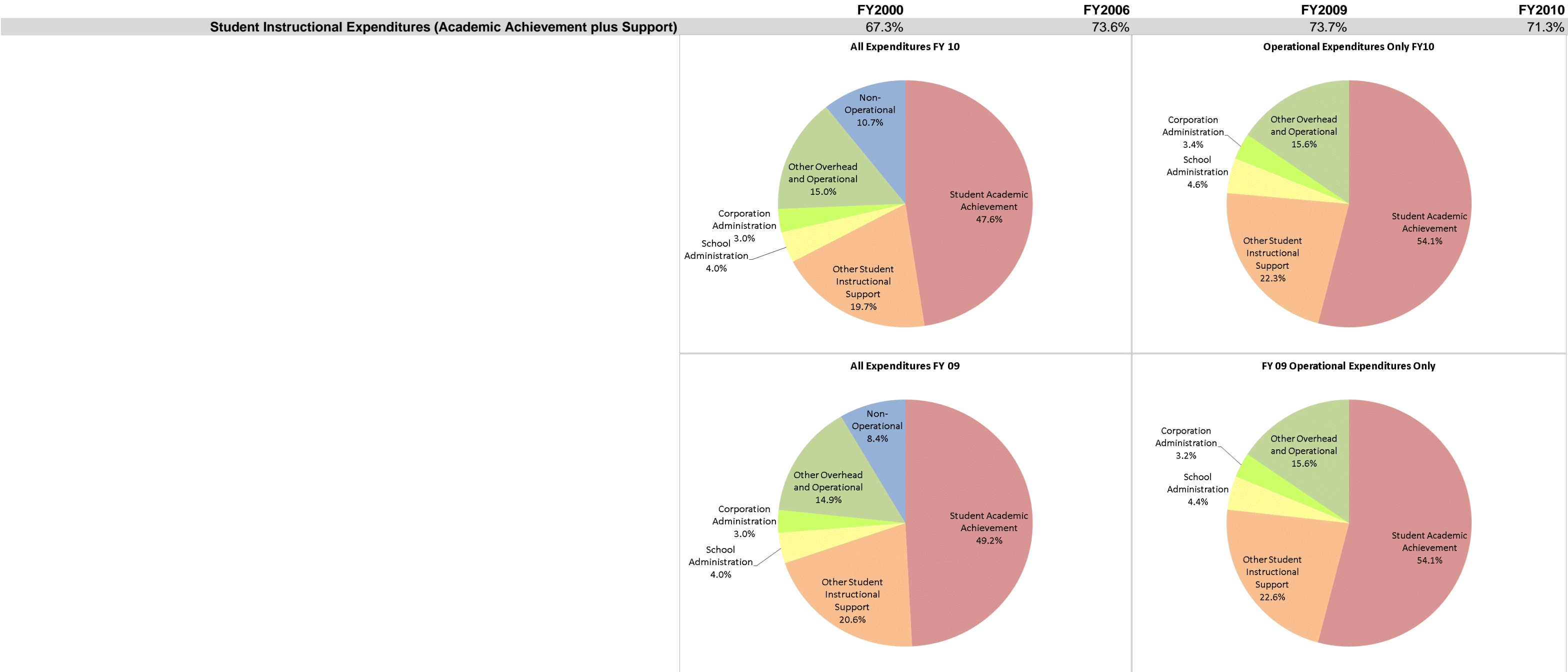


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Central School Corp (6630)

West Central School Corp (6630)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$4,465,669	48.6%	\$5,762,472	49.9%	\$6,024,640	49.2%	\$5,936,570	47.6%
Student Instructional Support	\$1,717,498	18.7%	\$2,731,480	23.7%	\$3,012,840	24.6%	\$2,955,691	23.7%
Overhead and Operational	\$1,890,436	20.6%	\$1,970,582	17.1%	\$2,183,126	17.8%	\$2,248,707	18.0%
Nonoperational	\$1,107,118	12.1%	\$1,075,822	9.3%	\$1,035,247	8.4%	\$1,334,413	10.7%
Grand Total	\$9,180,721		\$11,540,356		\$12,255,854		\$12,475,381	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Central School Corp (6630)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$49,680			
	11050 Regular Programs; Full Day Kindergarten	\$0	\$9,198	\$277,780	\$197,381		> 500%	-29%
	11100 Regular Programs; Elementary	\$1,174,320	\$1,271,676	\$1,412,115	\$1,412,174	20%	11%	0%
	11200 Regular Programs; Middle/Junior High	\$0	\$520,516	\$596,870	\$607,617		17%	2%
	11300 Regular Programs; High School	\$1,249,018	\$900,607	\$1,247,200	\$1,256,756	1%	40%	1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$15,557	\$19,920	\$20,539		32%	3%
	11420 Vocational Education; Agriculture B	\$31,039	\$40,619	\$43,840	\$45,734	47%	13%	4%
	11450 Vocational Education; Consumer and Homemaking	\$66,882	\$44,061	\$43,688	\$43,964	-34%	0%	1%
	11470 Vocational Education; Business Education	\$47,011	\$51,202	\$60,949	\$64,388	37%	26%	6%
	11590 Other Vocational Education Programs	\$0	\$9,867	\$2,396	\$141		-99%	-94%
	11630 Regular Programs; Alternative Education Programs; High School	\$1,450	\$0	\$0	\$0	-100%		
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$600	\$0			-100%
	12110 Gifted And Talented; Gifted and Talented	\$15,935	\$12,149	\$25,448	\$34,366	116%	183%	35%
	12210 Mental Disabilities; Mild Mental Disabilities	\$184,117	\$393,614	\$591,268	\$566,906	208%	44%	-4%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$82,268	\$19,962	\$81,458		-1%	308%
	12310 Physical Impairment; Orthopedic Impairment	\$33,733	\$43,499	\$64,720	\$67,046	99%	54%	4%
	12330 Physical Impairment; Visual Impairment	\$2,975	\$36,738	\$56,820	\$55,926	> 500%	52%	-2%
	12340 Physical Impairment; Hearing Impairment	\$30,101	\$51,985	\$73,072	\$72,879	142%	40%	0%
	12350 Physical Impairment; Homebound	\$9,407	\$1,571	\$4,594	\$87	-99%	-94%	-98%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$145,820	\$462,667	\$309,258	\$275,959	89%	-40%	-11%
	12510 Culturally Different; Communication Disorders	\$44,509	\$50,176	\$59,715	\$60,701	36%	21%	2%
	12520 Culturally Different; Compensatory	\$1,905	\$1,500	\$3,076	\$0	-100%	-100%	-100%
	12710 Equal Opportunity At Risk	\$64,946	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$150,819	\$209,845	\$565,943	\$307,007	104%	46%	-46%
	12900 Other Special Programs	\$25,538	\$10,307	\$35,230	\$142,418	458%	> 500%	304%
	14100 Summer School Programs; Elementary	\$40,005	\$117,642	\$108,628	\$116,273	191%	-1%	7%
	14300 Summer School Programs; High School	\$8,573	\$8,674	\$9,620	\$4,635	-46%	-47%	-52%
	15100 Enrichment Programs; Non-Credit	\$0	\$7,293	\$0	\$0		-100%	
	16100 Remediation Testing	\$4,881	\$1,466	\$280	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$14,356	\$2,037	\$9,821	\$358	-98%	-82%	-96%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$37,966	\$26,337	\$33,785	\$25,668	-32%	-3%	-24%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$68,360	\$40,913	\$31,444	\$52,162	-24%	27%	66%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$9,300	\$12,500	\$12,500	\$12,500	34%	0%	0%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$20,000	\$0	\$0		-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,155	\$6,411	\$259	\$60,527	> 500%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$85,282	\$40,649	\$44,846	\$43,738	-49%	8%	-2%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$20,113	\$22,038	\$8,278		-59%	-62%
	22220 Library/Media Services; School Library	\$128,613	\$89,561	\$109,439	\$124,417	-3%	39%	14%
	22230 Library/Media Services; Audiovisual	\$943	\$2,912	\$3,505	\$2,482	163%	-15%	-29%
	22240 Library/Media Services; Educational Television	\$7,362	\$4,813	\$3,523	\$4,075	-45%	-15%	16%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$87,424	\$19,782	\$14,131	\$11,844	-86%	-40%	-16%
	22290 Library/Media Services; Other Educational Media Services	\$151	\$30,355	\$6,413	\$6,446	> 500%	-79%	1%
	22360 Instruction, Related Technology; Network Support	\$0	\$5,459	\$6,653	\$765		-86%	-89%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$27,100	\$35,676			32%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$68,612	\$96,709	\$66,189	\$63,533	-7%	-34%	-4%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$64			
	26497 2007 Account Code - Teachers Retirement Fund	\$104,522	\$300,978	\$0	\$0			
Student Academic Achievement Total		\$3,949,027	\$5,074,226	\$6,024,640	\$5,936,570	50%	17%	-1%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$1,084	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$87,955	\$125,481	\$157,221	\$173,213	97%	38%	10%
	21230 Guidance Services; Appraisal Services	\$3,488	\$2,192	\$455	\$0	-100%	-100%	-100%
	21310 Health Services; Service Area Direction	\$0	\$5,610	\$82,535	\$103,354		> 500%	25%
	21320 Health Services; Medical Services	\$7,479	\$9,935	\$2,979	\$2,840	-62%	-71%	-5%
	21340 Health Services; Nurse Services	\$21,498	\$25,237	\$35,264	\$36,533	70%	45%	4%
	21390 Health Services; Other Health Services	\$245,400	\$364,513	\$465,094	\$501,353	104%	38%	8%
	21430 Psychological Counseling	\$278,119	\$351,818	\$588,198	\$553,205	99%	57%	-6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$71,096	\$236,047	\$204,458	\$236,549	233%	0%	16%
	21810 Special Education Administration; Service Area Direction	\$228,045	\$385,389	\$361,341	\$264,730	16%	-31%	-27%
	21890 Special Education Administration; Other Special Education Administration	\$264,679	\$527,091	\$625,809	\$581,817	120%	10%	-7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Central School Corp (6630)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$754	\$0			-100%
	24100 Office of The Principal	\$286,980	\$345,532	\$488,518	\$500,746	74%	45%	3%
	24900 Other Support Services, School Administration	\$5,027	\$190	\$212	\$1,351	-73%	> 500%	> 500%
Student Instructional Support Total		\$1,499,765	\$2,380,120	\$3,012,840	\$2,955,691	97%	24%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$7,266	\$2,075	\$16,540	\$16,733	130%	> 500%	1%
	23120 Board of Education; Service Area Assistants	\$14,000	\$14,000	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$9,757	\$4,943	\$4,161	\$7,305	-25%	48%	76%
	23160 Board of Education; Promotion Expenses	\$3,005	\$3,004	\$1,792	\$2,520	-16%	-16%	41%
	23210 Executive Administration; Office of The Superintendent	\$138,840	\$145,199	\$187,532	\$187,613	35%	29%	0%
	23220 Executive Administration; Community Relations	\$11,613	\$2,050	\$1,292	\$1,292	-89%	-37%	0%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,797	\$129	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$9,134	\$19,163	\$13,369	\$10,459	15%	-45%	-22%
	25150 Fiscal Services; Payroll Services	\$28,122	\$11,367	\$15,754	\$17,242	-39%	52%	9%
	25160 Fiscal Services; Financial Accounting	\$0	\$32,686	\$44,261	\$45,133		38%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$42			
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$5	\$4,447	\$10,930		> 500%	146%
	25199 Other Fiscal Services; Other	\$5,712	\$1,576	\$3,557	\$1,265	-78%	-20%	-64%
	25300 Printing, Publishing, and Duplicating Services	\$358	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$0	\$866	\$35	\$0		-100%	-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$195	\$0			-100%
	25750 Personnel Services; Health Services	\$3,679	\$3,825	\$7,603	\$7,080	92%	85%	-7%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$53,789	\$69,358			29%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technolog	\$0	\$0	\$6,671	\$3,280			-51%
	25920 Ditch Assessments	\$0	\$139	\$675	\$180		29%	-73%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$732,707	\$729,815	\$864,565	\$799,242	9%	10%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,383	\$13,794	\$6,727	\$6,595	23%	-52%	-2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$20,744	\$27,427	\$44,531	\$91,409	341%	233%	105%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,370	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$10,000	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$42,820	\$69,590	\$69,171	\$78,675	84%	13%	14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,574	\$1,352	\$1,508	\$1,535	-2%	14%	2%
	27010 Student Transportation; Service Area Direction	\$9,213	\$6,000	\$5,512	\$5,354	-42%	-11%	-3%
	27100 Student Transportation; Vehicle Operation	\$217,862	\$227,234	\$262,774	\$273,303	25%	20%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$96,094	\$115,105	\$113,350	\$120,712	26%	5%	6%
	27400 Student Transportation; Purchase of School Buses	\$90,258	\$60,392	\$74,623	\$73,562	-18%	22%	-1%
	27500 Student Transportation; Insurance on Buses	\$10,191	\$18,726	\$14,327	\$14,794	45%	-21%	3%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$1,744	\$0	\$0		-100%	
	27900 Student Transportation; Other Student Transportation Services	\$3,400	\$0	\$13,230	\$14,298	321%		8%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$1,186	\$1,080			-9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$115,564	\$125,023	\$111,972	\$124,356	8%	-1%	11%
	31400 Food Services Operations; Food Purchases	\$171,493	\$213,485	\$225,142	\$244,254	42%	14%	8%
	31900 Other Food Services	\$51,055	\$11,964	\$12,840	\$19,108	-63%	60%	49%
Overhead and Operational Total		\$1,805,013	\$1,872,678	\$2,183,126	\$2,248,707	25%	20%	3%
Nonoperational								
	33200 Community Recreation	\$0	\$390	\$429	\$0		-100%	-100%
	33400 Athletic Coaches	\$73,840	\$91,229	\$106,795	\$108,614	47%	19%	2%
	33990 Other Community Services; Other	\$8,777	\$2,481	\$12,620	\$11,566	32%	366%	-8%
	43000 Facilities Acquisition and Construction; Professional Services	\$24,802	\$16,761	\$21,735	\$6,909	-72%	-59%	-68%
	45100 Building Acquisition, Construction and Improvements	\$489,434	\$181,901	\$42,949	\$399,184	-18%	119%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,152	\$4,099	\$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$17,526	\$26,540	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$94,079	\$131,523	\$86,843	\$66,924	-29%	-49%	-23%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,000	\$0	\$0	\$0	-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$76,355	\$78,193			2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$12,562	\$0			-100%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$63,461	\$61,623			-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$213,000	\$599,000	\$395,000	\$405,598	90%	-32%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$212,000	\$195,403			-8%
	54100 Veterans' Memorial Fund; Principal	\$50,225	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$114,340	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Central School Corp (6630)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$400	\$400			0%
Nonoperational Total		\$1,094,023	\$1,057,977	\$1,035,247	\$1,334,413	22%	26%	29%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$52,412	\$63,766	\$0	\$0			
	26492 2007 Account Code - Social Security	\$373,172	\$455,788	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$17,423	\$19,689	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$384,885	\$609,663	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$5,000	\$6,450	\$0	\$0			
Prorated By Fund Total		\$832,892	\$1,155,356	\$0	\$0			